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PATENT RESPONSE UNDER 37 CFR 1.116 EXPEDITED PROCEDURE EXAMINING GROUP 3732

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on March 20, 2007.

Appl No. : 10/735,050 Confirmation No. 2484

Applicant : Benjamin Atkin, et al. Filed : December 12, 2003

Title : ULTRASONIC DENTAL HANDPIECE HAVING A ROTATABLE

HEAD

TC/A.U. : 3732

Examiner : John J. Wilson Docket No. : 51291/D359

Customer No. : 23363

AMENDMENT AFTER FINAL ACTION

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Commissioner for Patents Post Office Box 7068

P.O. Box 1450 Pasadena, CA 91109-7068

Alexandria, VA 22313-1450 March 20, 2007

Commissioner:

In response to the Office action of January 25, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.